## --- 2/23 Pounds - the overprints - 155 x 15 mm. ---

It would logically seem that the **2/23** on 1/11th pound overprints would have been made at the time of the September 1939 Budget however all of the cancelled examples date from July 1940.

The catalogue lists these 2/23rd pound overprints on **RP-894** (the imperforate 1/11th pound Series "C" strip) as follows:

**RP-951** - overprinted **2-23** by Imperial Tobacco for the June 1940 Budget
**RP-984** - rollered **2/23 LB.** by Royal Canadian Tobacco for the June 1940 Budget
**RP-1025** - overprinted by BABN TWO TWENTY THIRDS **/ LB.** TOBACCO for the June 1940 Budget

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The catalogue lists the imperforate 2/23rd pound Series "C" strips, surcharges, re-surcharges and overprints as follows:

**RP-891** - 2/23rd pounds, imperforate, with 4 mm. blue control numbers

**RP-1037** - RP-891 surcharged **TWO (2)¢ / EXCISE / TAX** by "B. Houde" the June 1942 Budget
**RP-1180** - RP-891 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget

**RP-1231** - RP-1180 re-surcharged **4¢** ■ by "B. Houde" for the March 1943 Budget - with a compressed **4¢**
**RP-1358** - RP-1180 re-surcharged **4c** ■■ by "Rock City Tobacco" for the March 1943 Budget

**RP-1627** - **2¢ / EXCISE / TAX** and **2/23** on 2/35th pound, re-surcharged **4¢** ■ by "B. Houde" for March 1943

**RP-1696** - RP-891 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN under the March 1943 Budget

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Inspection of the 1/11th pound control file will indicate that when the 1939 Budget increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the manufacturers simply stopped production of the 1/11th pound 10¢ pouch, and did not introduce the 2/23rd pound package until the Budget of June 23rd 1940 had increased the excise duty to 35¢ per pound, probably at an increased price.

It is probable that the 2/23rd pound size was intended for sale in the Province of Quebec, which on July 1st 1940 had enacted a 10% tobacco tax. Under the 1940 Budget, the larger 1/11th pound pack was sold in the other provinces across Canada.

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When the second wartime Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the manufacturers began production of a 2/23rd pound pack, and "B. Houde", Quebec City, overprinted the imperforate 1/11th pound strip **RP-894** in black ink with a 6 mm. Gothic **2-23** in the center, a 4 mm. Gothic **2/23** at the sides, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-951**. *The control numbers naturally match the 1/11th pound sequence*.

**RP-951** - **2-23** on 1/11th pound, imperforate, control **C8145093**
Coded **7-13D / AKC** by "B. Houde & Grothe", Quebec City, in July 1940

***C8145093***★ 07/40 RP-951 **2-23** on 1/11th pound, imperforate, coded **7-13D / AKC**

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In July 1940, “Royal Canadian Tobacco”, Toronto**,** (the major pre-war producer of the 1/11th pound size) roller overprinted the imperforate 1/11th pound strip **RP-894** ***in violet ink*** with two vertical columns of 4½ mm. Gothic characters **2/23 LB.** as the provisional **RP-984**. The control numbers are from the 1/11th pound sequence then current at “Royal Canadian” in mid-1940.

**RP-984 - 2/23 LB.** on 1/11th pound, imperforate, control **D7993230**
Roller coded **4-50-E / A-G-0** by “Royal Canadian Tobacco”, Toronto, in July 1940

| | | | |
|---|---|---|---|
| ***D7969267*** | 07/40 | RP-984 | **2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0** |
| ***D7993230*** ★ | 07/40 | RP-984 | **2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0** |
| ***D8019759*** | 07/40 | RP-984 | **2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0** |
| ***D8069472*** | 07/40 | RP-984 | **2/23 LB.** on 1/11th pound, imperforate, coded **4-50-E / A-G-0** |

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For general distribution under the Budget of June 24th 1940, BABN overprinted their *control-free* stock of **RP-894** (the imperforate 1/11th pound strip) using a central 7½ mm. dark blue Roman **2/23** an upright 2 mm. Gothic **2/23** in the cancellation panel, plus the two-line 2 and 2½ mm. Gothic inscription TWO TWENTY THIRDS / **LB.** TOBACCO in the control panel, and six vertical *killer lines* |||||| at the ends as **RP-1025**.

**RP-1025** - **2/23** on 1/11th pound, imperforate, *without control numbering*
Coded **7-13D / BKC** by “B. Houde Tobacco”, Quebec City, in August 1940

| | | | |
|---|---|---|---|
| No controls | 07/40 | RP-1025 | **2/23** on 1/11th pound, imperforate, coded **1-18-E / AKC** |
| No controls | 07/40 | RP-1025 | **2/23** on 1/11th pound, imperforate, coded **7-13D / AKC** |
| No controls ★ | 08/40 | RP-1025 | **2/23** on 1/11th pound, imperforate, coded **7-13D / BKC** |

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## --- 2/23rd Pound - the definitive Series “C” - imperforate - 155 x 15 mm. ---

The earliest listed *dated* examples of **RP-891 (**the imperforate 2/23rd pound strip) are from August 1940. The hidden letters “I-W” indicate that the die was approved for BABN early in 1940.

Either very few BABN provisional sheets of the preceding **RP-1025** were prepared (which is likely since the definitive was in use by August 1940), or my feeling that the provisional run was included initially in the *run-total* for the control numbers is in error, since the first listed copy of **RP-891** carries control **0001965** - perhaps this is a *typo*? The strip illustrated below has been code cancelled **1-23D / 91** on both sides - this is not an offset.

**RP-891** - 2/23rd pound, imperforate, control **2694550**
Coded **1-23D / 91** by “Imperial Tobacco”, Granby, in September 1941

| | | | |
|---|---|---|---|
| **0001965** | 08/40 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / A-H-0** |
| **0124904** | 08/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BKC** |
| **0647371** | 08/40 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / A-H-0** |
| **0783641** | 09/40 | RP-891 | 2/23rd pound, imperforate, coded **1-18-E / CKC** |
| **1374907** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **1483499★** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **1484754** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **1485148** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **1861971** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **2183422** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **2183425** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **2216343** | 10/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / AKD** |
| **2537156★** | 11/40 | RP-891 | 2/23rd pound, imperforate, code cancelled **1-23D / 110** |
| **2694550★** | 09/41 | RP-891 | 2/23rd pound, imperforate, code cancelled **1-23D / 91** |
| **3166035** | 11/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BKD** |
| **3396317** | 11/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BKD** |
| **3886523** | 11/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BKD** |
| **4239861** | 12/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CKD** |
| **4494243** | 01/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.A.1** |
| **4623726** | 02/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.B.1** |
| **4909677** | 12/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CKD** |
| **4911332** | 12/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CKD** |
| **4927288** | 12/40 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CKD** |
| **5439235** | 01/41 | RP-891 | 2/23rd pound, imperforate, coded **1-18-E / ALA** |
| **5517499** | 01/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / ALA** |
| **6791250** | 02/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BLA** |
| **6880819** | 03/41 | RP-891 | 2/23rd pound., imperforate, mimeographed 6 .. 13D / 14A3 |
| **7190443** | 03/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CLA** |
| **7456637** | 03/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / CLA** |
| **8210210** | 05/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.E.1** |
| **8703283** | 05/41 | RP-891 | 2/23rd pound., imperforate, mimeographed 6 .. 13D / 14B2 |
| **9342938** | 05/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BLB** |
| **9886145** | 07/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.G.1** |
| **9979115** | 07/41 | RP-891 | 2/23rd pound, imperforate, coded **1-18-E / CLB** |
| **A0099105** | 07/41 | RP-891 | 2/23rd pound, imperforate, coded **1-18-E / ALC** |
| **A0896703** | 09/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.I.1** |
| **A0896823** | 09/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.I.1** |
| **A0964759** | 10/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.J.1** |
| **A1538539** | 07/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / ALC** |
| **A1582929** | 07/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / ALC** |
| **A2429667** | 08/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BLC** |
| **A4423135** | 11/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.K.1** |
| **A4439300★** | 11/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.K.1** |

| | | | |
|---|---|---|---|
| **A4491973** | 12/41 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.L.1** |
| **A4494243** | 01/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / B.A.2** |
| **A4506305** | 03/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / C.A.2** |
| **A4765829** | 11/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BLD** |
| **A4795829** | 11/41 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BLD** |
| **A5453975** | 04/42 | RP-891 | 2/23rd pound, imperforate, code cancelled **1-23D / 42** |

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When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco products, "Imperial Tobacco", Granby, surcharged their *on-hand* sheets of the imperforate 2/23rd pound strip **RP-891** with their 4 and 2½ mm. red Gothic **2¢ / EXCISE TAX** as the company surcharge **RP-1058**. The collection ***does not contain*** a copy of this surcharge, and *the following illustration is from the collection of Dr. Earle Covert*. **WANTED!**

**RP-1058** - **2¢ / EXCISE TAX** on 2/23rd pound, imperforate, control **A5566320**
*One-time* coded **1-23D / 102** by "Imperial Tobacco", Granby, in October 1942

| | | | |
|---|---|---|---|
| **A5566320** | 10/42 | RP-1058 | **2¢ / EXCISE TAX** on 2/23rd pound, imperforate, coded **1-23D / 102** |

The variant date cancellations **1-23D / 42** and **1-23D / 102** used by Granby probably indicates that these strips were purchased under the June 1940 Budget. This format was used on other occasions and reads as (month-year). It will be noted that "Imperial Tobacco", Granby, does not use the 2/23rd pound strip for the remainder of these listings.

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Meanwhile the use of the imperforate 2/23rd pound strip by the other companies had continued in early months of 1942 prior to the tabling of the June 24th Budget.

**RP-891** - 2/23rd pound, imperforate, control **A7477213**
Coded **7-13D / BMB** by "B. Houde Tobacco", Quebec City, in May 1942

| | | | |
|---|---|---|---|
| **A5697256** | 01/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / C.A.2** |
| **A5697376** | 01/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / C.A.2** |
| **A5784542** | 03/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / C.C.2** |
| **A5788443** | 03/42 | RP-891 | 2/23rd pound, imperforate, coded **4-50E / C.C.2** |
| **A6293039** | 02/42 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BMA** |
| **A7477213★** | 05/42 | RP-891 | 2/23rd pound, imperforate, coded **7-13D / BMB** |

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For general distribution, under the 1942 Budget BABN surcharged sheets of **RP-891** (the imperforate 2/23rd pound strip) with their three-line dark blue 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1180**.

The following strips are surcharged **2¢ / EXCISE / TAX** by BABN for the 1942 Budget, but the following "B. Houde" strip *had not* received this 1942 BABN surcharge, so it would seem that these "Royal Canadian" strips were copies of **RP-891** that were returned by a smaller company to BABN *post-Budget* to be surcharged.

**RP-1180** - **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **A8488067**
Coded **4-50E / C.C. 2** by "Royal Canadian Tobacco", Toronto, in September 1942

| | | | |
|---|---|---|---|
| **A8372994** | 06/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **4-50E / C.F. 2** |
| **A8398176** | 06/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **4-50E / C.F. 2** |
| **A8408042** | | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, uncoded |
| **A8441359** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **4-50E / C.C. 2** |
| **A8488067** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **4-50E / C.C. 2** |

I have recorded the "Royal Canadian Tobacco" date cancellation **C.C. 2** in many places on other strips used under the June 1942 Budget. On the previous page **C.C. 2** used on the un-surcharged **RP-891** was read as March 1942, which pre-dates the June 1942 Budget. Was "Royal Canadian" switching to the *fiscal year* under the Budget of June 1942? - **C.C.2** could be read as the third month (September) in the third fiscal quarter of 1942 - which has been used in the above dating. If so they did not stick to this *fiscal year* system very long. About this time "Rock City" was also experimenting with *fiscal year* cancellations.

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In July 1942 "B. Houde", Quebec City, overprinted their *on-hand* 2/23rd pound imperforate strips of **RP-891** with a *one-time* three-line surcharge / cancellation - using a 2½ and 1½ mm. Gothic **TWO (2)¢ / EXCISE / TAX** as the company provisional **RP-1037**.

**RP-1037** - **TWO (2) ¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **A8928528**
*One-time* coded **7-13D / AMC** by "B. Houde & Grothe", Quebec City, in July 1942

| | | | |
|---|---|---|---|
| **A8928528★** | 07/42 | RP-1037 | **TWO (2) ¢ / EXCISE / TAX** on 2/23rd pound, coded **7-13D / AMC** |

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For general distribution, when the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, BABN surcharged the imperforate 2/23rd pound strip **RP-891** in dark blue ink with their usual three-line 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1180**.

**RP-1180 - 2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **B0512159**
Coded **7-13D / CMC** by "B. Houde Tobacco", Quebec City, in September 1942

| | | | |
|---|---|---|---|
| **A9256969** | 07/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / AMC** |
| **A9592087** | 08/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / BMC** |
| **A9624669** | 08/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / BMC** |
| **A9700331** | 08/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / BMC** |
| **B0179271** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / CMC** |
| **B0475885** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / CMC** |
| **B0512159★** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / CMC** |
| **B2238186** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2302431★** | 09/42 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **4-50E / C.C.2** |
| **B2532795** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2532823** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2532827** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2533133** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2533135** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |
| **B2566208** | 01/43 | RP-1180 | **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, coded **7-13D / ANA** |

The switch from red to black ink in the cancellation coding colour for December 1942 / January 1943 possibly occurred when "B. Houde" ran out of their red surcharging ink, which was left over from making their Budget of 1942 surcharges. This also occurs with the "Tuckett Tobacco" cancellations of December 1942.

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When the Budget of March 3rd 1943 increased the excise tax on manufactured tobacco from 1¢ to 2¢ per ounce (or fraction thereof) "B. Houde", Quebec City, re-surcharged their *on-hand* sheets of **RP-1180** (the **2¢ / EXCISE / TAX** on 2/23rd pound strip) with their 4 mm. deep blue Gothic **4¢ ■** and its 4 mm. *killer square* as the company re-surcharge **RP-1231**. The re-surcharge uses their characteristic *compressed Gothic* **4¢** figure.

**RP-1231 - 4¢ ■** over **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **B3320273**
*One-time* coded **7-13D / COA** by "B. Houde & Grothe", Quebec City, in March 1943

| | | | |
|---|---|---|---|
| **B3267093** | 03/43 | RP-1231 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/23rd pound, coded **7-13D / COA** |
| **B3292220** | 03/43 | RP-1231 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/23rd pound, coded **7-13D / COA** |
| **B3320273★** | 03/43 | RP-1231 | **4¢ ■** over **2¢ / EXCISE / TAX** on 2/23rd pound, coded **7-13D / COA** |

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For the March 3rd 1943 Budget "Rock City Tobacco", Quebec City, re-surcharged *on-hand* sheets of **RP-1180** with a dark blue 3 mm. Roman **4c ■■** and two adjoining 4 mm. *killer squares* as the company provisional **RP-1358**.

**RP-1358** - **4c ■■** over **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **B3403765**
Mimeographed 6 . . 13D / 3403 by "Rock City Tobacco", Quebec City, in March 1943

| | | | |
|---|---|---|---|
| **B3403765**★ | 03/43 | RP-1358 | **4c ■■** over **2¢ / EXCISE / TAX** on 2/23rd pound, imperforate, mimeographed 6 . . 13D / 3403 |

I feel that ■■ the twin *blue-black square killers* indicate that the sheets were obtained after the tabling of the March 3rd 1943 Budget. With the Budget the accounting procedures had been changed, and the excise payment was no longer being made *up-front*. Stamps were now supplied on demand, payment deferred, and taxes were being paid based on the monthly production figures supplied by the company, by the end of the following month.

**Note:** ***this is apparently the end of the 2/23rd pound Series "C" control number sequence***

The control numbers on the 2/23rd pound strip have run through the first numbered sequence from **0000001** to **9999999**, and then continued through **A** to **B3403765** - so at this point the 2/23rd pound total is 23,403,765 strips.

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## --- The 8 mm. blue Gothic 2/23 overprint and re-surcharge of 2/35th Pounds - for March 1943 ---

The 2/35th pound plate proof was approved by the Commissioner of Excise "*P. L. Smyth*" on July 24th 1940 (see page 24 of the Brandom "Supplement"). The control numbers on the following re-surcharge are *too low* to fit the 2/23rd pound sequence, and thus ***these sheets must have been originally control numbered by BABN as the unlisted imperforate 2/35th pound strip.***

Since 2/35th pounds is 0.91 ounce, the base 2/35th pound strip would have been surcharged **1¢ / EXCISE / TAX** by BABN for normal 2/35th pound usage under the June 1942 Budget. This seems unlikely as the 2/35th pound strip apparently was an unwanted denomination.

Probably the obsolete 2/35th pound strip (with the "Series of 1942" on the horizon) was overprinted **2/23** and surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget. **NOTE:** With the 2/35th pound controls for the strip in the 187,000 range, one would wonder if the ***unlisted*** 1942 surcharged overprint ( **2/23** and **2¢ / EXCISE / TAX** on 2/35th pounds ) didn't actually see production.

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) BABN re-surcharged the strip with their 3 mm. dark blue Gothic **4¢** and the three 7 mm. horizontal *killer lines* as **RP-1627**.

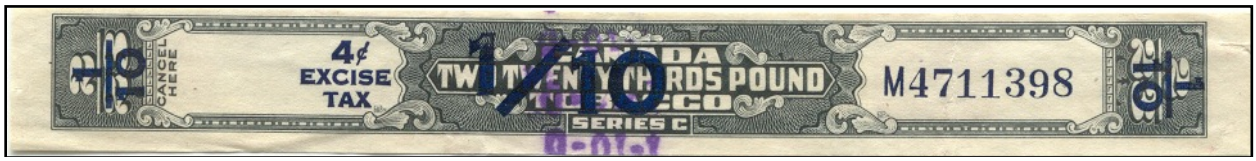
**RP-1627** - **4¢** over **2¢ / EXCISE / TAX** and **2/23** on 2/35th pound, imperforate, control **0187237**
Coded **7-13D / AOB** by "B. Houde", Quebec City, in April 1943

| | | | |
|---|---|---|---|
| ***0187237***★ | 04/43 | RP-1627 | **4¢** over **2/23** and **2¢ / EXCISE / TAX** and on 2/35th pound, coded **7-13D / AOB** |
| ***0367191*** | | RP-1627 | **4¢** over **2/23** and **2¢ / EXCISE / TAX** and on 2/35th pound, imperforate |
| ***0396368*** | | RP-1627 | **4¢** over **2/23** and **2¢ / EXCISE / TAX** and on 2/35th pound, imperforate |
| ***0717101*** | 04/43 | RP-1627 | **4¢** over **2/23** and **2¢ / EXCISE / TAX** and on 2/35th pound, coded **7-13D / AOB** |

## --- The 8 mm. dark blue Gothic 1/10 overprint and surcharge of RP-891 - for the 1943 Budget ---

For 1/10th pound usage in mid-1943, BABN overprinted and surcharged obsolete *control-free* sheets of RP-891 (the imperforate 2/23rd pound strip) with a central 8 mm. Gothic **1/10** and vertical 4 mm. Gothic **1/10** *killers* at each end, plus the requisite three-line 3 and 2 mm. surcharge **4¢ / EXCISE / TAX** as **RP-1696**.

***The controls match the 1/10th pound sequence***, and thus the sheets were from the BABN vault, and had not previously been control numbered for shipment to Ottawa as 2/23rd pound strips.




**RP-1696** - **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **M4711398**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal, for the March 1943 Budget

| | | | |
|---|---|---|---|
| ***M4646425*** | | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound |
| ***M4659836*** | | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, rollered **1-10-D** |
| ***M4711398*** ★ | | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, rollered **1-10-D** |
| ***M4932543*** | 05/43 | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, mimeo 6 . . 13D / 3405 |
| ***M4932573*** | 05/43 | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, mimeo 6 . . 13D / 3405 |
| ***M4980136*** | 08/43 | RP-1696 | **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, coded **7-13D / BOC** |

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August 30th 2013 - JBH